COMMISSION OF THE EUROPEAN COMMUNITIES

COM(92) 519 final

Brussels, 11 December 1992

Proposal for a

COUNCIL REGULATION (EEC)

amending the Council Regulation

implementing Decision 88/376/EEC, Euratom

on the system of the Communities' own resources

(presented by the Commission)

EXPLANATORY MEMORANDUM

I. INTRODUCTION

1.1 Council Regulation (EEC, Euratom) No 1552/89, implementing Decision 88/376 on the system of the Communities' own resources, hereinafter referred to as the Regulation, was adopted on 29 May 1989 and has applied since 1 January 1989.

Article 22 of the Regulation requires the Commission to submit a report by 1 December 1992 at the latest on its implementation and, if appropriate, to propose any necessary amendments.

The main changes made in 1989 concerned:

- detailed definition of the concept of establishment (Art. 2);
- introduction of a separate set of accounts to record established entitlements which have not been recovered and for which no guarantee has been provided (Art. 6(2));
- supply of more detailed information by Member States on the difficulties encountered in recovering entitlements and in particular a brief description of cases of fraud and irregularities (Art. 6(3));
- possibility for the Commission to undertake on-the-spot inspections on its own initiative (Art. 18(3));
- waiving of the obligation to make amounts available in specific cases where recovery is impossible for reasons which cannot be attributed to the Member States (Art. 17(2)).

1.2 Experience acquired in the three years during which the Regulation has been applied, the conclusions drawn by the Commission from its inspections, the comments of the audit and budget authorities and those of the Member States' government departments reveal the need for a number of adjustments.

These adjustments, which do not affect the fundamental principles of the system, are designed to improve its operation in the following respects:

- greater precision and clarity of the rules in order to ensure consistent and effective application by the national authorities and so improve the collection of Community resources:

  these are the proposals for amendments to Articles 2, 4, 6(2)(a), (b) and (c), 6(3)(a), 6(4) and 7(2);

- simplification and streamlining of certain procedures, notably the reporting obligations, in order to rationalize the task of the national authorities:

  these are the proposals for amendments to Articles 5, 7, 8, 9, 10 and 17(3);

- tighter enforcement of the obligations on national authorities to supply information on recovery and placing of responsibility with them in cases of negligence in order to improve recovery procedures and Commission controls:

  these are the proposals for amendments to Articles 2, 6(2)(a), 6(3)(a) and (b), 6(4), 10(1), 11, 17(2) and 17(3).

II. THE PROPOSED AMENDMENTS

2.1 Article 2 - Point of establishment of own resources

The principle applied here ever since the introduction of the own resources system is that the Communities are entitled to these resources as soon as the customs debt has arisen, even before they have been recovered.

These entitlements must be established as soon as possible after the debt has arisen, i.e. as soon the debt can be clearly determined: this is what Article 2 states at present.

However, as the Commission has accepted that Member States fulfil their obligation if own resources are established at the time of the customs clearance procedure, application of the customs and financial rules needs to be properly coordinated.

From this point of view, two improvements are required:

- As soon as the debt has been registered by the administrative act of entry in the accounts and the debtor has been notified, its definition is certain. In most cases, in fact, entry in the accounts and notification to the debtor are simultaneous.

  Wherever such an entry in the accounts is required by the customs regulations, in order to give practical meaning in procedural terms to the obligation to establish own resources, the Commission considers that this obligation has been satisfied once the entry in the accounts has been effected, followed immediately by the notification to the debtor. The date of entry in the accounts is taken to be the date of establishment.

  Hence the proposed amendment in Article 2(1a).

- In order to speed up establishment in contentious cases (disputes, fraud or irregularities), the competent administrative authorities must be in a position to make the establishment even when the calculation of the debt by the competent administrative authorities may subsequently be amended by decision of the judicial authorities. The Commission feels that the date of establishment in such cases should be that of the first administrative decision determining the debt or when judicial action is brought, if this occurs first.

  Hence the proposed amendment in Article 2(1c).

  As regards sugar resources; it should be pointed out in Article 2(1a) that the establishment procedures for the various levies are set out in the sugar market regulations.

2.2 Article 2 - Establishment in the event of error

Care must be taken not to confuse establishment and entry in the customs accounts. If the competent administrative authorities fail to enter a customs debt in the accounts and to notify the debtor, they must nevertheless establish the Community's entitlement to its own resources if the requirements for establishment are satisfied.

Administrative errors resulting either from incorrect information provided by the competent authorities which are binding on them or from any other cause which could not be detected by a trader acting in good faith cannot be automatically considered as being not attributable to the Member States within the meaning of Article 17(2). So that only cases producing a substantial loss of own resources will be covered, a lower limit of ECU 2 000 is set.

When the amount involved is over ECU 2 000 the resources must therefore be established and although the customs regulations do not provide for entry in the accounts, the Commission is proposing that Article 17(2) should be amended to cover such cases of non-recovery (see paragraph 2.17 below).

Hence the need for an ad hoc entry in the accounting ledgers in such cases without notification of the debtor and the proposed amendment in Article 2(1b).

2.3 Article 4 - Designation of the national departments or agencies responsible

In view of the essential role played by national controls in ensuring proper collection of own resources, the Commission and the Member States need to know the names of the departments responsible and the rules governing them.

Whenever changes are made in this area the Member States must send the Commission the new organization charts and the amended rules.

2.4 Articles 5 and 6 - Accounts for sugar resources

Sugar levies collected in respect of one marketing year must not be booked to two different budget years.

2.5 Article 6 - Monthly closure of accounts

There is no uniformity in the national rules governing the end-of-month closure of accounts. Since these rules affect the making available of own resources, it is proposed that the same date should apply for all accounting officers administering Community resources.

2.6 Article 6 - Total or partial guarantee

In order to make entirely clear what is entered in the separate account, it is proposed that the latter part of Article 6(2)(b) be amended to allow those Member States which so desire to enter in the separate account established entitlements covered by full or partial guarantee, in cases where the entitlement has been challenged and may subsequently change.

2.7 Article 6 - Monthly and quarterly statements

It proposed that specimen statements be annexed to the Regulation.

2.8 Article 6 - Simplified customs clearance procedures

Simplified customs clearance procedures and aggregated payment procedures are designed to rationalize the work of the national authorities and facilitate the control of operations covered by customs entries.

In order not to give traders enjoying payment facilities a financial advantage over those who declare their imports by the normal procedures, the length of time by which payment may be deferred under Article 8(a) of Regulation 1854/89 is shortened when aggregation of entries is allowed, depending on the length of the aggregation period.

The same thing must apply by analogy to the time allowed for making available own resources, which should be shortened in the case of aggregation of entries so that the amounts corresponding to entries made in a given month - whether these be normal entries or simplified entries - are made available by the national authorities under the same conditions.

To allow for the extension already made and the foreseeable extension in the use of simplified customs clearance procedures and simplified payments arrangements, which already shorten the recovery period, the time allowed for making entries in the accounts and, in Article 10(1), for making resources available should be shortened by 15 days.

2.9 Article 6 - Brief description of cases of fraud and irregularities and link with own resources accounts

In order to enable the Commission to improve its monitoring of the administrative and accounting arrangements for the recovery of own resources, in particular in cases of fraud and irregularities, the Member States must send the Commission brief descriptions of such cases. The following arrangements will apply:

(a) The descriptions must include a number of particulars specified in the proposed article and in particular, for cases where entitlements have already been established, must indicate the stage reached in the recovery procedure when the description is sent in.

(b) Once a final decision has been taken in a case, the monthly statement must be accompanied by information about whether amounts have been recovered or whether recovery has been given up.

(c) In order to bring the periodicity of the various reports on cases of fraud and irregularities into line, it is proposed that the description of cases involving entitlements of over ECU 10 000 should be sent in every three months rather than every six as at present.

(d) The quarterly statement must be accompanied by information about cases of fraud where amounts have already been established.

2.10 Article 6 - Special-status territories: deductions in respect of special situations

Some Member States apply fixed or variable deductions to amounts collected on behalf of special-status territories.

These deductions must be shown in the monthly statement for the month concerned.

2.11 Article 7 - Annual summary account

In order to allow time for any corrections that may have to be made for the preparation of the revenue and expenditure account, the annual summary account, which must be separate from the report on establishment and entry in the accounts, must be produced by no later than 1 March of the year following the year in question.

A time limit should be laid down for relations between the Member States and the Commission, since new entitlements established by Member States in respect of earlier years are deemed to be establishments for the current year and comply with the time limits set by the customs or agricultural regulations.

The reason for this is that the Member State or the Commission may, at a later date, discover errors made by the national authorities in the entry of established entitlements in the accounts or in the drafting of statements.

The accounts kept with the Member States and the monthly statements, which are also supporting documents for the purposes of the Regulation, must then be corrected.

A clause should therefore be entered to the effect that no changes may be made once three years have elapsed from the end of the year in which the entitlements are made available.

2.12 Article 8 - Corrections in respect of cases of fraud and irregularities already reported

In view of the proposal made in paragraph 2.9 (Article 6 - Brief description of cases of fraud and irregularities), the second paragraph of Article 8 can be deleted.

2.13 Articles 9 and 10 - Possibility of making amounts available in ecus

1. The current rules provide that amounts should be made available exclusively in national currencies. However, as regards the VAT and GNP-based resources, the amounts in ecus determined by the budget from bases in national currencies must be converted back at an agreed rate (the rate on the last day of the year preceding the budget year on which a quotation is available) to find the amounts to be paid by the Member States in national currencies; it would be more rational to avoid this double operation and provide for payment in ecus.

Some Member States are in fact beginning to show interest in the use of the ecu for settling transactions with the Commission, including in the field of own resources. Two Member States have already opened an account in ecus for the Commission with their Treasury and negotiations are in progress with a third.

However, payment of own resources in ecus would have to be on a voluntary basis and would have to yield the same amount in ecus for the Community budget as the present system.

At all events, traditional own resources will continue to be paid in national currencies.

2. For the sake of sound treasury management, the Commission needs to know in advance in what currency it is going to be paid. Provision should therefore be made for the Member States to send the Commission notice of payment to give the Commission time to take whatever action is necessary while offering the Member States reasonable scope to plan the nature of their payments.

2.14 Article 10 - Drawings on the EAGGF reserve

When the EAGGF monetary reserve has to be called on to contend with situations resulting from significant movements in the dollar/ecu parity on the markets in relation to the parity used in the budget, the revenue required to cover these drawings must at present be supplied by the Member States.

It may be, however, that the budget situation is such that the Member States do not really need to pay over additional own resources. This was the case in 1991 when ECU 30 million had to be called in even though the outturn forecasts showed that the budget would be in surplus.

Provision must therefore be made to allow the Commission not to call in all or some of the resources corresponding to the drawing on the EAGGF monetary reserve where the overall outturn of the budget permits.

2.15 Article 11 - Interest on late payment

Some Member States, after paying the principal late, then fail to pay any interest. In order to speed up the payment of these own resources, it would therefore appear necessary to charge additional interest.

2.16 Article 15 - Amendment of the Financial Regulation

The changes in the numbering of the articles in the Financial Regulation applicable to the general budget must be taken over in Regulation 1552/89.

2.17 Article 17(2) - Reporting of cases of non-recovery

One of the features of the own resources system is that responsibility for the collection of own resources is delegated to the Member States, an early application of the principle of subsidiarity.

The Community customs regulations allow the Member States a certain degree of latitude to organize collection procedures.

Member States must make available all amounts corresponding to established entitlements unless the amounts have not been recovered for reasons of force majeure or recovery is definitively impossible for reasons that cannot be attributed to the Member States.

When mistakes have been made by the national authorities and the amounts involved exceed ECU 2 000, the resources must be established (see paragraph 2.2 above), entered in the separate account and the Commission must be notified that they cannot be made available because they have not been recovered. The Commission will then give its views on whether or not the amounts must be made available.

In the Commission's view the inadequacy of a security which does not fully cover established own resources which still have to be recovered may not be used by Member States to justify a request to be released from the obligation to make available amounts not recovered.

It is for the Member States to demand all possible guarantees, including those stipulated in the Community customs regulations, to ensure that own resources are duly paid.

2.18 Article 17(3) - Report on the results of inspections and notification of cases where recovery is impossible

In order to ease the workload for national authorities while at the same time enhancing the quality of the reports required by the Regulation, the report on the results of inspections carried out by the Member States, which is currently presented every six months, would in future become annual but would also include details of the inspections.

Notification of cases where recovery is impossible would thus be outside this report. In order to ensure that all such cases are dealt with uniformly and to speed up procedures, notification would be six-monthly.

[redacted]

Proposal for a Regulation

amending Council Regulation No 1552/89
implementing Decision 88/376/EEC, Euratom
on the system of the Communities' own resources

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 209 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 183 thereof,

Having regard to Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources[1], and in particular Article 8(2) thereof,

Having regard to the proposal from the Commission[2],

Having regard to the opinion of the European Parliament[3],

Having regard to the opinion of the Court of Auditors[4],

Whereas in the light of experience gained in applying Council Regulation (EEC,Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources[5], it appears that the provisions of that Regulation must be adjusted;

Whereas the Community must have the own resources referred to in Article 2 of Decision 88/376/EEC, Euratom available in the best possible conditions and accordingly additional arrangements must be laid down for the States to provide the Commission with the own resources allocated to the Communities;

Whereas traditional own resources are levied by the Member States in accordance with laws, regulations and administrative provisions that are, where necessary, adapted to the requirements of Community regulations; whereas the Commission must monitor this adaptation and, where necessary, make proposals;

1 OJ No L 185, 15.7.1988, p. 24.
2 OJ No C
3 OJ No C
4 OJ No C
5 OJ No L 155, 7.6.1989, p. 1.

Whereas the Council and the representatives of the Governments of the Member States meeting within the Council adopted a resolution on 13 November 1991 on the protection of the financial interests of the Communities;

Whereas detailed rules must be laid down for satisfying the obligation to establish the own resources referred to in Article 2(1)(a) and (b) of Decision 88/376/EEC;

Whereas improvements should be made to the arrangements for the Member States to report to the Commission, in order to enable it to monitor Member States' action to recover own resources, in particular in cases of fraud and irregularities;

Whereas a time limit should be laid down for relations between Member States and the Commission, since new entitlements established by Member States in respect of earlier years are deemed to be establishments for the current year;

Whereas the Community's financial autonomy should be strengthened by a provision to the effect that in certain circumstances the amounts of established entitlements not recovered for reasons attributable to the Member States will have to be borne by them;

Whereas for own resources deriving from sugar levies, which need to be recovered in the budget year corresponding to the marketing year to which the expenditure relates, provision should be made for the Member States to make such levies available to the Community during the budget year in which they are established;

Whereas Member States are showing a growing interest in using the ecu for settling operations with the Commission, including in the field of own resources;

Whereas close collaboration between the Member States and the Commission will facilitate proper application of the financial rules relating to own resources,

HAS ADOPTED THIS REGULATION:

Article 1

Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources is amended as follows:

Article 1

The following is added after the words "1553/89", the words "[last modified by regulation ...].

Article 2

- The following paragraphs are inserted:

"1a When the competent administrative authorities make an entry in the accounts within the meaning of the customs regulations, the notification for the purposes of the establishment referred to in paragraph 1 shall be the notification provided for in these regulations.

The date of the establishment referred to in paragraph 1 shall be the date of the entry in the accounts.

As regards the levies and other charges connect with the common organization of the sugar market, the date of the establishment referred to in paragraph 1 shall be the date of notification under the sugar regulations.

1b In cases where the competent administrative authorities do not make an entry in the accounts for the customs debt on the basis of the customs regulations, even though the debtor is known and the amount due can be calculated as provided in paragraph 1, and the amounts involved exceed ECU 2 000, an ad hoc entry is made in the accounting ledgers without notification of the debtor for the purposes of the establishment referred to in paragraph 1.

The date of the establishment referred to in paragraph 1 shall be the date of the entry in the accounting ledgers.

1c In disputed cases, the competent administrative authorities shall be deemed, for the purposes of the establishment referred to in paragraph 1, to be in a position to calculate the amount of the entitlement no later than when the first administrative decision is taken notifying the debtor of the debt or when judicial action is brought if this occurs first.

The date of the establishment referred to in paragraph 1 shall be the date of the abovementioned decision or of initiation of judicial action.

Article 4

- Point (a) of paragraph 1 is replaced by the following:

  "(a) of the names of the departments or agencies responsible for establishing, collecting, making available and controlling own resources and, where appropriate, their status;"

- In point (b) of paragraph 1 the phrase "and collection of own resources and their being made available to the Commission" is replaced by "collection, making available and control of own resources".

- The following sentence is added at the end of paragraph 1:

  "The Commission shall be informed immediately of any change in these names or provisions."

Article 5

The words "sugar levies" are inserted after "agricultural levies" and the last sentence of the article is deleted.

Article 6

- In point 2(a) the ordinal "19th" is replaced by "5th".

- The following is added at the end of point 2(a):

  "For accounting purposes the month shall end no earlier than 1300 hours on the last working day of the month."

- In the second sentence of point 2(b) the words "full or partial" are inserted before "security".

- The following new point 2(c) is inserted:

  "Established entitlements relating to levies and other charges connected with the common organization of the sugar market shall be entered in the accounts referred to in point (a). If these entitlements are not then recovered within the time limits set, the Member States may correct the entry and, by way of exception, enter the entitlements in the separate accounts."

- Point 2(c) is renumbered point 2(d).

- The first subparagraph of paragraph 3 is replaced by the following:

"3. (a) Each Member State shall send the Commission, within the time limits specified in paragraph 2, a monthly statement of its accounts for the entitlements referred to in paragraph 2(a), using the form of which a specimen is annexed to this Regulation.

Together with each monthly statement the Member States shall indicate the cases of fraud and irregularities already reported to the Commission pursuant to paragraph 4 where amounts have been recovered or a decision has been taken to waive recovery and shall give the reference of the initial report.

Together with these monthly statements the Member States concerned shall provide details or statements of deductions from own resources based on provisions relating to special-status territories.

(b) Each Member State shall send the Commission, within the time limits specified in paragraph 2, a quarterly statement of the separate accounts referred to in paragraph 2(b), using the form of which a specimen is annexed to this Regulation.

Together with the quarterly statement each Member State shall give details of the position concerning cases of fraud and irregularities where entitlements have been established. The presentation shall be the same as that of the quarterly statement and reference shall be made to the initial report."

- The second subparagraph of paragraph 3 is renumbered paragraph 4 and reads as follows:

"4. In the two months following the end of each quarter, each Member State shall send the Commission a description of cases of fraud and irregularities detected involving entitlements of over ECU 10 000.

As far as possible, each Member State shall provide the following details:

- type of fraud and/or irregularity (designation, customs procedure concerned);
- amount of own resources evaded (or presumed order of magnitude);
- goods involved (tariff heading, origin, place from which they come);
- concise description of fraud mechanism;
- type of check that led to discovery;
- national departments or agencies which detected the fraud or irregularity;
- stage reached in procedure, with reference of establishment if already made;
- reference of notification of case under mutual assistance arrangements (Regulation 1468/81);
- if appropriate, the Member States involved;
- measures taken or envisaged to prevent the recurrence of cases of fraud and irregularities already detected.

Specimen forms for providing the above descriptions shall be drawn up by the Commission after consulting the ACOR. Any changes to these specimen forms shall be adopted by the same procedure."

Article 7

This article is replaced by the following:

"1. Each Member State shall draw up annually a summary account of established entitlements shown in the accounts referred to in Article 6(2)(a) and shall send it to the Commission before 1 March of the year following the financial year in question. A remark shall be added to explain any difference between the total of the summary account and the sum of the monthly statements sent in by the Member States from January to December of the year in question. The Commission shall check that the summary account tallies with the amounts made available during the year; it shall have two months after receiving the summary account, in which to make any observations to the Member State concerned.

2. After 31 December of the third year following a given year, no corrections shall be made to the summary account referred to in paragraph 1, except on points notified before this date either by the Commission or by the Member State concerned."

Article 8

The second paragraph is deleted.

Article 9

This article is replaced by the following:

"Article 9

1. In accordance with the procedure laid down in Article 10, each Member State shall credit own resources, in ecus or in national currency, to one of the accounts opened in the name of the Commission with its Treasury or the body it has appointed.

These accounts shall be kept free of charge.

2. The amounts credited in national currency shall be converted by the Commission and entered in its accounts in ecus in accordance with Commission Regulation 86/610/EEC, Euratom, ECSC of 11 December 1986 laying down detailed rules for the implementation of certain provisions of the Financial Regulation of 21 December 1977."

Article 10

- In the first subparagraph of paragraph 1, the phrase "with any necessary adjustment for amounts of own resources which could not be recovered for reasons attributable to the Member States, entry in national currencies of" is inserted after "Decision 88/376/EEC, Euratom," and the ordinal "19th" is replaced by the ordinal "5th".

- In the second subparagraph of paragraph 1, the ordinal "19th" is replaced by the ordinal "5th".

- In second paragraph, the ordinal "15" is replaced by the ordinal "1rst".

- The first subparagraph of paragraph 3 is replaced by the following two subparagraphs:

  "3. VAT resources, the additional resources - excluding the own resources for the EAGGF monetary reserve - and, where appropriate, GNP financial contributions shall be credited, in ecus or in national currency at the choice of the Member State, on the first working day of each month, the amounts being one twelfth of the relevant totals in the budget.

  If the Member State opts for entry in national currency the amount due is converted at the national currencies rate of exchange of the last day of the calendar year preceding the budget year, as published in the Official Journal of the European Communities.

If the Member State opts for entry in ecu's the amount of national currency is determined according to the previous subparagraph and converted into ecu's at the rate of exchange of the penultimate working day of quotation of the month before entry.

The Member States shall inform the Commission of their choice. They may alter this choice provided they inform the Commission no later than the 5th day of the month before the change takes effect."

- In the second subparagraph of paragraph 3, the following is added:

"However, if the situation as regards the implementation of the budget for the year is such that the entry relating to the monetary reserve is not necessary to achieve a balance between revenue and expenditure for the year, the Commission may decide to dispense with this entry or part of this entry."

- In the 5th subparagraph of paragraph 3 after "preceding the budgetary exercise" Add:

"If the entry is made in ecu's the amount in national currency is converted into ecu's at the rate of the penultimate working day of quotation in December".

- In the 4th and 7th paragraphs after:

"for them to enter it"

Add: "in national currencies".

Article 11

The following second paragraph is added:

"Any delay in the payment of interest due shall give rise to the payment of further interest at the rate last applied to the principal."

Article 15

In the second indent of the first paragraph and the first indent of the second paragraph, "Article 6" is replaced by "Article 7".

Article 17

- Paragraph 2 is replaced by the following:

"2. Member States shall be released from the obligation to make available to the Commission the amounts corresponding to established entitlements solely if, for reasons of force majeure, these amounts have not been recovered. In addition, Member States may disregard this obligation to make such amounts available to the Commission in specific cases if, after thorough assessment of all the relevant circumstances of the individual case, it appears that recovery is definitively impossible for reasons which cannot be attributed to them.

Inadequate security for the own resources to be recovered shall not be considered a reason which cannot be attributed to the Member State.

The Commission shall be notified every six months of the cases referred to in the previous subparagraph, where the amounts involved exceed ECU 10 000, or ECU 2 000 in the case of errors attributable to the competent administrative authorities or force majeure, converted into national currency at the rate applying on the first working day of October of the previous financial year; this notification shall be given within three months of the end of each six-month period and must indicate the reasons why the Member State was unable to make available the amounts in question.

The Commission shall have six months after receiving all the necessary information in which to make any observations to the Member State concerned."

- Paragraph 3 is replaced by the following:

"3. Member States shall inform the Commission, by means of annual reports, of the details and results of their inspections and of the overall data and questions of principle concerning the most important problems arising out of the application of this Regulation and, in particular, matters in dispute. This report shall be sent to the Commission by 31 March of the year following the financial year in question."

Article 2

This Regulation shall enter into force on the day following its publication in the Official Journal of the European Communities.

It shall apply from 1993.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Member State: Month

OWN RESOURCES OF THE EUROPEAN COMMUNITIES

Establishment Payment

Statement of established entitlements*

National currency

ANNEX III

SPECIMEN 1

Monthly statement

NATURE OF RESOURCE	Member State's reference (optional)	Amounts established during month** (1)	Corrections to earlier establishments*** + (2)	Corrections to earlier establishments*** - (3)	Gross amounts to be paid to the Communities (4) = (1) + (2) - (3)
1210 Customs duties (excl. ECSC and anti-dumping)					
1220 ECSC duties					
1230 Countervailing and anti-dumping duties on products					
1240 Countervailing and anti-dumping duties on services					
12 CUSTOMS DUTIES					
1010 Agricultural levies and compensatory charges on imports					
1020 Export levies					
1030 Monetary compensatory amounts on imports					
1040 Monetary compensatory amounts on exports					
1050 Accession compensatory amounts					
10 AGRICULTURAL LEVIES					
1110 Sugar storage levies					
1100 Sugar production levies - A and B quotas					
1120 Isoglucose production levies					
1130 Levies on C sugar and isoglucose not exported					
1140 Levies on substitute C sugar and isoglucose					
1150 Additional levy					
11 SUGAR AND ISOGLUCOSE LEVIES					
GRAND TOTAL					
				-10 % collection costs	
				NET AMOUNT TO BE PAID TO THE COMMUNITIES	

* Including entitlements established as a result of inspections and cases of fraud.

** Including accounting corrections and amounts recovered after being entered in the separate account.

*** Corrections to initial establishments, in particular cases of post-clearance recovery and repayment. For sugar, corrections relating to earlier years must be mentioned.

Member State:

Quarter

OWN RESOURCES OF THE EUROPEAN COMMUNITIES - SEPARATE ACCOUNT*

Statement of established entitlements not included in "A" accounts

National currency

NATURE OF RESOURCE (1)	Outstanding from previous quarter (2)	Established entitlements for current quarter (3)	Corrections of establishments (Art. 8)** (4)	Amounts which cannot be made available (Art. 17(2))*** (5)	Total (2+3) – (4+5) (6)	Amounts recovered during quarter (national currency) (7)	Outstanding at end of current quarter (8)=(6)–(7)
1210 Customs duties (excl. ECSC and anti-dumping)							
1220 ECSC duties							
1230 Countervailing and anti-dumping duties on products							
1240 Countervailing and anti-dumping duties on services							
12 CUSTOMS DUTIES							
1010 Agricultural levies and compensatory charges on imports							
1020 Export levies							
1030 Monetary compensatory amounts on imports							
1040 Monetary compensatory amounts on exports							
1050 Accession compensatory amounts							
10 AGRICULTURAL LEVIES							
1110 Sugar storage levies							
1100 Sugar production levies - A and B quotas							
1120 Isoglucose production levies							
1130 Levies on C sugar and isoglucose not exported							
1140 Levies on substitute C sugar and isoglucose							
1160 Additional levy							
11 SUGAR AND ISOGLUCOSE LEVIES							
TOTAL 12 + 10 + 11							

– 10% collection costs	
NET AMOUNT TO BE RECOVERED	

* "B" account kept pursuant to Article 6(2)(b) of Regulation 1552/89, including entitlements established as a result of inspections or cases of fraud.

** Correction of establishments should also be understood to mean cancellations arising from a revision of the initial establishment, other than those entered in column (5).

*** Cases involving amounts in excess of ECU 10 000 are referred to in the report required by Article 17(3).

SPECIMEN II

Quarterly statement

FINANCIAL NOTICE

The revision of regulation 1552/89 proposed by the present preliminary draft modification intends to use experience acquired during the three years of application, remarks of the Court of Auditors and those of the budgetary authority.

These changes may result in an increase of efficiency by the Member States in recovering own ressources.

Nevertheless, any increases may be marginal and it is not possible to calculate them at this stage.

14

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